tion between property and polls shall always be observed in said levy.

Tax not applicable to payment of outstanding debts.

Collection of tax.

SEC. 2. That the tax provided for in this act shall in no case be applied to the payment of the present outstanding pauper claims against said county.

SEC. 3. That said tax shall be collected and accounted for by the sheriff or tax collector of said county in the same manner, under the same penalties and within the same time as other taxes are levied and collected in said county.

SEC. 4. That this act shall take effect from and after its ratification.

In the general assembly read, three times, and ratified this the 13th day of February, A. D. 1883.

## CHAPTER 123.

An act to amend chapter twenty-seven, laws of one thousand eight hundred and eighty, relating to the Salisbury graded school.

The General Assembly of North Carolina do enact:

Chap. 27, sec. 4, laws 1880, amended.

County treasurer to pay to graded school committee moneys belonging to school district No. 27.

Section 1. That section four of chapter twenty-seven of the public laws of the year one thousand eight hundred and eighty, special session, is amended by adding thereto the following words: and the treasurer of Rowan county is hereby authorized and required to pay over annually, on the first Monday in March, to the treasurer of the Salisbury graded school committee all public moneys in his hands belonging or appropriated to the children of school district number twenty-seven of said county, for the preceding year.

SEC. 2. That this act shall be in force from and after its ratification.

In the general assembly read three times, and ratified this the 13th day of February, A. D. 1883.